

## COMMISSION ON GOVERNMENTAL ETHICS AND ELECTION PRACTICES

### PENALTY MATRIX FOR LATE POLITICAL ACTION COMMITTEE REPORT FILINGS

#### BASIS FOR PENALTIES 21-A M.R.S.A. Section 1062-A

The penalty for filing a required report late is a percentage of the total contributions or expenditures for the filing period, whichever is greater, multiplied by the number of calendar days the report is filed late, as follows:

For the first violation, 1%  
For the second violation, 3%  
For the third and each subsequent violation, 5%

Example: The treasurer files the PACs report two (2) calendar days late. The PAC has not had any previous late filings in the past 2 years. The PAC reports a total of \$2,500 in contributions and \$1,500 in expenditures for the filing period. The penalty is calculated as follows:

\$2,500 Greater of the amount of total contributions received or expenditures made during the filing period.

X .01 Percent prescribed for first violation

\$25.00 One percent of total contributions

x 2 Number of calendar days late

\$50.00 Total penalty Commission may assess

Your penalty is calculated as follows:

Contributions/Expenditures \$ \_\_\_\_\_

Percent prescribed: X \_\_\_\_\_

\$ \_\_\_\_\_

Number of days late: X \_\_\_\_\_

Total penalty accrued: \$ \_\_\_\_\_

A penalty begins to accrue at 5:00 p.m. on the day the report is due.

Any penalty of less than \$5 is waived.

Violations accumulate on reports with filing deadlines in a 2-year period that begins on January 1st of each even-numbered year. Waiver of a penalty does not nullify the finding of a violation.

**A required report that is sent by certified or registered United States mail and postmarked at least 2 days before the deadline is not subject to penalty.**

#### MAXIMUM PENALTIES 21-A M.R.S.A. Section 1062-A(4)

\$10,000 for 6-day pre-election reports, 42-day post-election reports, and 24-Hour reports;  
\$5,000 for quarterly reports.